

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION

This document relates to all cases.

MASTER DOCKET

18-md-2865 (LAK)

**PLAINTIFF SKATTEFORVALTNINGEN'S RULE 44.1  
NOTICE OF INTENTION TO RAISE AN ISSUE OF FOREIGN LAW**

PLEASE TAKE NOTICE that, in accordance with Federal Rule of Civil Procedure 44.1, plaintiff Skatteforvaltningen hereby gives notice that it intends to raise an issue about the (i) applicability of Danish law to its fraud, aiding and abetting fraud, and negligent misrepresentation claims and remedies in these actions; (ii) applicability of Danish law to any of its other claims or remedies in these actions, or any issues arising therefrom, in the event of a conflict between the law of Denmark and the law of the forum with respect to any particular claim, remedy or issue; (iii) applicability of Danish law to any defense to its claims, or any issues arising therefrom, in the event of a conflict between the law of Denmark and the law of the forum with respect to any particular defense or issue; and (iv) applicability of English law to certain agreements between ED&F Man Capital Markets Ltd. and the defendant pension plans that used ED&F as a custodian.<sup>1</sup>

---

1. The defendant pension plans that used ED&F as a custodian are American Investment Group of New York, L.P. Pension Plan; DW Construction, Inc. Retirement Plan; Goldstein Law Group PC 401(k) Profit Sharing Plan; Kamco Investments, Inc. Pension Plan; Kamco LP Profit Sharing Plan; Newsong Fellowship Church 401(k) Plan; Linden Associates Defined Benefits Plan; Riverside Associates Defined Benefits Plan; Moira Associates LLC 401(k) Plan; Autoparts Pensions Group Trust; Bluegrass Retirement Group Trust; Casting Pensions Group Trust; Central Technologies Pensions Group Trust; Industrial Pensions Group Trust; MSJJ Retirement Group Trust; Bluegrass Investment Management, LLC Retirement Plan; SV Holdings, LLC Retirement Plan; Tew Enterprises, LLC Retirement Plan; Tew, LP Retirement Plan; JSH Farms LLC 401(k) Plan; KRH Farms LLC

Dated: New York, New York  
December 3, 2021

HUGHES HUBBARD & REED LLP

By: /s/ Marc A. Weinstein  
William R. Maguire  
Marc A. Weinstein  
Neil J. Oxford  
One Battery Park Plaza  
New York, New York 10004-1482  
Telephone: (212) 837-6000  
Fax: (212) 422-4726  
bill.maguire@hugheshubbard.com  
marc.weinstein@hugheshubbard.com  
neil.oxford@hugheshubbard.com

*Counsel for Plaintiff Skatteforvaltningen  
(Customs and Tax Administration of the  
Kingdom of Denmark)*

---

401(k) Plan; MGH Farms LLC 401(k) Plan; SRH Farms LLC 401(k) Plan; Triton Farms LLC 401(k) Plan; Del Mar Asset Management Saving & Retirement Plan; Federated Logistics LLC 401(K) Plan; Acorn Capital Corporation Employee Profit Sharing Plan; Acorn Capital Strategies LLC Employee Pension Profit Sharing Plan; Sterling Alpha LLC 401(k) Profit Sharing Plan; Cambridge Way LLC 401k Profit Sharing Plan; and KK Law Firm Retirement Plan Trust.